



**Illinois Department of Revenue  
OFFICE OF ADMINISTRATIVE HEARINGS  
James R. Thompson Center  
100 West Randolph Street, Level 7-900  
Chicago, Illinois 60601  
(312) 814-6114**

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**THE DEPARTMENT OF REVENUE  
OF THE STATE OF ILLINOIS**

**v.**

**ST. MARY'S STATION II INC.,  
Taxpayer**

**No. 14-ST-086  
Account ID 3506-7586  
Letter ID CNXXX16X752624X0  
Period 1/09-6/09**

**Ted Sherrod  
Administrative Law Judge**

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**NOTICE OF DISPOSITION**

**To: James Dickett, Esq.  
Romanoff & Dickett, Ltd.  
600 Hillgrove Ave. Suite 1  
Western Springs, IL 60558**

**Michael Coveny  
Illinois Department of Revenue  
100 W. Randolph 7<sup>th</sup> Floor  
Chicago, IL 60601**

**YOU ARE HEREBY NOTIFIED** that the attached Order of the Administrative Law Judge transferring the above captioned matter to the Illinois Independent Tax Tribunal has been approved by the Director of Revenue. By such Order, all proceedings before the Administrative Hearings Division of the Illinois Department of Revenue relative to this cause have been concluded.

**Date:** \_\_\_\_\_

\_\_\_\_\_  
**Brian A. Hamer, Director  
Illinois Department of Revenue**

**STATE OF ILLINOIS  
DEPARTMENT OF REVENUE  
OFFICE OF ADMINISTRATIVE HEARINGS**

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**THE DEPARTMENT OF REVENUE  
OF THE STATE OF ILLINOIS**

**v.**

**ST. MARY'S STATION II INC.,  
Taxpayer**

**No. 14-ST-086  
Account ID 3506-7586  
Letter ID CNXXX16X752624X0  
Period 1/09-6/09**

**Ted Sherrod  
Administrative Law Judge**

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**ORDER**

This matter coming on to be heard on the Taxpayer's Motion to Transfer to Illinois Independent Tax Tribunal requesting an order transferring this case to the Illinois Independent Tax Tribunal ("Tribunal"), filed April 23, 2014, and the Administrative Law Judge being fully advised in the premises,

**IT IS HEREBY ORDERED THAT:**

1. Taxpayer's Motion to Transfer to Illinois Independent Tax Tribunal is granted.
2. Effective January 1, 2014, protests of notices of tax liability for more than \$15,000 in tax, exclusive of penalty and interest, including protests where the aggregate amount of tax at issue in multiple notices for the same year or audit period exceeds \$15,000 are under the exclusive jurisdiction of the Independent Tax Tribunal pursuant to 35 ILCS 1010/1-45. Since the amount at issue in the Notice of Tax Liability in the instant case, when aggregated with another Notice of Tax Liability for the same audit period involving the

taxpayer, exceeds \$15,000, the Department has no jurisdiction over this matter and the protest filed with the Department was improperly filed.

3. The administrative hearing record for this case will be transferred to the Tribunal.
4. The Taxpayer will be required to perfect its protest before the Tribunal in accordance with 35 ILCS 1010/1-1 *et seq.*

**WHEREFORE**, for the reasons stated above, it is hereby ordered that all further proceedings in this matter are cancelled and the proceedings before the Office of Administrative Hearings of the Department are closed.

**Date: April 29, 2014**

**ENTER:**

A handwritten signature in black ink that reads "Ted Sherrod". The signature is written in a cursive, slightly slanted style.

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**Ted Sherrod**  
**Administrative Law Judge**

STATE OF ILLINOIS DEPARTMENT OF REVENUE  
ADMINISTRATIVE HEARINGS DIVISION  
CHICAGO, ILLINOIS

FILED  
CLERK

FOR  
ADMINISTRATIVE HEARINGS

DEPARTMENT OF REVENUE  
OF THE STATE OF ILLINOIS

v.

Docket No. 14-ST-086

St. Mary's Station II Inc.,  
Taxpayer.

NOTICE OF MOTION VIA FACSIMILE

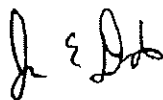
TO: Ted Sherrod, ALJ; Mike Coveny, Litigator; Pam Ball, Admin. Hearings Clerk  
Illinois Department of Revenue  
100 West Randolph Street, Level 7  
Chicago, Illinois 60601

Please take notice that on Monday, April 28, 2014 at 11:00 a.m., the Taxpayer, by and through its attorneys, will appear before Administrative Law Judge Ted Sherrod or whomever may be sitting in his stead, at the Illinois Department of Revenue Administrative Hearings Division, 100 West Randolph Street, Level 7, Chicago, Illinois, and present the attached Motion to Transfer to the Illinois Independent Tax Tribunal.

Date: April 23, 2014

Respectfully submitted,

St. Mary's Station II Inc.,  
Taxpayer



By: James E. Dickett  
Attorney for Taxpayer

Romanoff & Dickett, Ltd.  
600 Hillgrove Avenue, Suite 1  
Western Springs, Illinois 60558  
Telephone: (708) 784-3200  
Facsimile: (708) 784-3201

STATE OF ILLINOIS DEPARTMENT OF REVENUE  
ADMINISTRATIVE HEARINGS DIVISION  
CHICAGO, ILLINOIS

FILED  
APR 23 2014  
IDOR  
ADMINISTRATIVE HEARINGS  
CHICAGO, ILLINOIS

DEPARTMENT OF REVENUE  
OF THE STATE OF ILLINOIS

v.

Docket No. 14-ST-086

St. Mary's Station II Inc.,  
Taxpayer.

TAXPAYER'S MOTION TO TRANSFER TO ILLINOIS INDEPENDENT TAX TRIBUNAL


St. Mary's Station II Inc., the Taxpayer, by and through its attorneys, respectfully requests that this matter be transferred to the Illinois Independent Tax Tribunal for the following reasons:

1. The Department audited the Taxpayer for the tax periods 1/1/09 to 3/31/11 and issued two NTL's for the audit for the tax periods 1/1/09 to 6/30/09 and 7/1/09 to 3/31/11. The NTL for the tax periods 1/1/09 to 6/30/09 is less than \$15,000 and was protested to the Administrative Hearings Division. However, in aggregate both NTL's are more than \$15,000 so both NTL protests should be in the Illinois Independent Tax Tribunal.
2. Thank you for considering this Motion.

Respectfully submitted,  
St. Mary's Station II Inc., Taxpayer

Date: April 23, 2014

By:



James E. Dickett  
Attorney for Taxpayer

Romanoff & Dickett, Ltd.  
600 Hillgrove Avenue, Suite 1  
Western Springs, Illinois 60558  
708-784-3200 (fax 3201)

STATE OF ILLINOIS DEPARTMENT OF REVENUE  
ADMINISTRATIVE HEARINGS DIVISION  
CHICAGO, ILLINOIS

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DEPARTMENT OF REVENUE  
OF THE STATE OF ILLINOIS

v.

St. Mary's Station II Inc.,  
Taxpayer.

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Docket No. 14-ST-086

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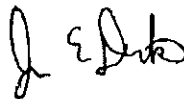
CERTIFICATE OF SERVICE BY FACSIMILE

TO: Mr. Mike Coveny  
Illinois Department of Revenue  
100 West Randolph Street, Level 7  
Chicago, Illinois 60601  
Facsimile (312) 814-4344

Please take notice that on April 23, 2014 the undersigned attorney for the Taxpayer filed the Taxpayer's Motion to Transfer to the Independent Tax Tribunal with the Administrative Hearings Division, 100 West Randolph Street, Level 7, Chicago, Illinois, and served that document on the individual listed above by facsimile transmission.

Date: April 23, 2014

Respectfully submitted,



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James E. Dickett  
Attorney for Taxpayer

Romanoff & Dickett, Ltd.  
600 Hillgrove Avenue, Suite 1  
Western Springs, Illinois 60558  
Telephone: (708) 784-3200  
Facsimile: (708) 784-3201

STATE OF ILLINOIS DEPARTMENT OF REVENUE  
ADMINISTRATIVE HEARINGS DIVISION  
CHICAGO, ILLINOIS

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DEPARTMENT OF REVENUE	)	
OF THE STATE OF ILLINOIS	)	
	)	
v.	)	Docket No. 14-ST-086
	)	
St. Mary's Station II Inc.,	)	
Taxpayer.	)	

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**ORDER**

This matter coming to be heard on initial status conference with the Taxpayer and the Department being represented by counsel and the Administrative Law Judge being advised in the premises;

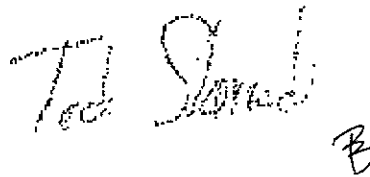
1. The Taxpayer is going to file a motion to transfer this matter to the Illinois Independent Tax Tribunal because the NTL at issue in this matter is related to another NTL from the same underlying audit that currently has a case already pending in the Tribunal.

**IT IS HEREBY ORDERED:**

2. This matter is set for status conference on June 17, 2014 at 4 p.m., without further notice to the parties.

Date: April 16, 2014

Enter:



Ted Sherrod  
Administrative Law Judge

Romanoff & Dickett, Ltd.  
600 Hillgrove Avenue, Suite 1  
Western Springs, Illinois 60558  
Telephone: (708) 784-3200  
Facsimile: (708) 784-3201



**Illinois Department of Revenue  
OFFICE OF ADMINISTRATIVE HEARINGS**

James R. Thompson Center  
100 West Randolph Street, Level 7-900  
Chicago, Illinois 60601  
(312) 814-6114

**THE DEPARTMENT OF REVENUE  
OF THE STATE OF ILLINOIS**

v.

**St Mary's Station II Inc**

Taxpayer

No.14-ST-086

**NOTICE OF INITIAL STATUS CONFERENCE**

To:

Romanoff & Dickett Ltd  
James Dickett  
600 Hillgrove Ave Suite 1  
Western Springs IL 60558

Andrew Thomas CPA  
506B Zenith Dr  
Glenview IL 60025

St Mary's Station II Inc  
5344 S Harlem Ave  
Summit IL 60501

**YOU ARE HEREBY NOTIFIED**, pursuant to 86 Ill. Admin. Code, Ch. I, Section 200.140, that a **MANDATORY** status conference in regard to the protest you have filed in the above entitled matter will be held on Wednesday, April 16, 2014, at 03:15 p.m. at the offices of the Illinois Department of Revenue, 100 W. Randolph Street, Level 7-900, Chicago, Illinois. **All parties are required to be present or to otherwise participate by telephone** to ascertain the status of this case and determine the course of action, if any, to be taken to expedite resolution. **Legal representatives (other than State's Attorneys) are required to file a Power of Attorney (IDR Form 2848-AH) before they may participate in these proceedings or acquire the right to obtain information in regard to the above named taxpayer.** Should you have any questions or concerns with respect to this Notice, please call the number listed above and ask to speak with the Department's representative as designated on the bottom left side of this notice.

**PLEASE TAKE NOTE THAT YOUR FAILURE TO APPEAR OR PARTICIPATE PURSUANT TO THIS NOTICE WILL RESULT IN AN IMMEDIATE TERMINATION OF THE PROCEEDINGS AND A FINALIZATION OF THE LIABILITIES AND/OR CLAIMS AT ISSUE.**

Date: 03/18/2014  
Litigator: Mike Coveny 312-814-6697

Issued by the Administrative Clerk  
Office of Administrative Hearings

Please Note: Applicable hearing regulations  
(Sec. 200.140a) do not permit any continuance  
of this conference



**STATE OF ILLINOIS  
DEPARTMENT OF REVENUE  
OFFICE OF ADMINISTRATIVE HEARINGS  
CHICAGO, ILLINOIS**

**THE DEPARTMENT OF REVENUE  
OF THE STATE OF ILLINOIS**

v.

**St Mary's Station II Inc**

**Taxpayer**

No. 14-ST-086

To:

**Romanoff & Dickett Ltd  
James Dickett  
600 Hillgrove Ave Suite 1  
Western Springs IL 60558**

**Andrew Thomas CPA  
506B Zenith Dr  
Glenview IL 60025**

**St Mary's Station II Inc  
5344 S Harlem Ave  
Summit IL 60501**

The undersigned hereby certifies that a copy of the attached notice was served upon the above named person or persons by placing it in a sealed envelope, postage prepaid, addressed as indicated, and depositing same in the United States Mail at the James R. Thompson Center, 100 W. Randolph Street, Chicago, Illinois on the date indicated below, before 5:00 p.m., all in the regular course of my duties as an employee of the Illinois Department of Revenue.

☒ First Class

☐ Certified - Return Receipt  
Request#

☐ Special Delivery

☐ Registered - Return Receipt  
Request #

(Signed) \_\_\_\_\_

Date: MAR 19 2014

(Attach Receipt Here)

Please return to Administrative Law Judge Ted Sherrod 7-900

14-51-000

# Notice of Tax Liability

for Form EDA-105-R, ROT Audit Report



#BWNKMGV  
#CNXX X16X 7526 24X0#  
ST MARYS STATION II INC  
ATTN: JAMES DICKETT  
600 HILLGROVE AVE STE 1  
WESTERN SPRINGS IL 60558-1475

January 24, 2014



Letter ID: CNXXX16X752624X0

Account ID: 3506-7586

We have audited your account for the reporting periods January 01, 2009, through June 30, 2009. As a result we have assessed the amounts shown below.

	<u>Liability</u>	<u>Payments/Credit</u>	<u>Unpaid Balance</u>
Tax	11,703.00	(11,703.00)	0.00
Late Payment Penalty Increase	4,681.00	0.00	4,681.00
Interest	2,309.00	0.00	2,309.00
<b>Assessment Total</b>	<b>\$18,693.00</b>	<b>(\$11,703.00)</b>	<b>\$6,990.00</b>

If you agree, pay the assessment total as soon as possible to minimize additional penalty and interest. Mail a copy of this notice and your payment with the voucher on the enclosed Taxpayer Statement. By including a copy of this notice, your payment will be properly applied to the audit liability.

If you do not agree, you may contest this notice by following the instructions listed below.

- If the amount of this tax liability, exclusive of penalty and interest, is more than \$15,000, or if no tax liability is assessed but the total penalties and interest is more than \$15,000, file a petition with the Illinois Independent Tax Tribunal within 60 days of this notice. Your petition must be in accordance with the rules of practice and procedure provided by the Tribunal (35 ILCS 1010/1-1, et seq.).
- In all other cases that do not fall within the jurisdiction of the Illinois Independent Tax Tribunal, file a protest with us, the Illinois Department of Revenue, and request an administrative hearing within 60 days of the date of this notice, which is March 25, 2014. Submit your protest on Form AH-4, Protest and Request for Administrative Hearing with the Illinois Department of Revenue (available on our website at [tax.illinois.gov](http://tax.illinois.gov)). Mail form AH-4 along with a copy of this notice to the address on the form. If you do not file a protest within the time allowed, you will waive your right to a hearing, and this liability will become final. An administrative hearing is a formal legal proceeding conducted pursuant to the rules adopted by the Department and is presided over by an administrative law judge. A protest of this notice does not preserve your rights under any other notice.
- Instead of filing a petition with the Illinois Independent Tax Tribunal or a protest with us, the Illinois Department of Revenue, you may instead, under Sections 2a and 2a.1 of the State Officers and Employees Money Disposition Act (30 ILCS 230/2a, 230/2a.1), pay the total liability under protest using Form RR-374, Notice of Payment Under Protest (available on our website at [tax.illinois.gov](http://tax.illinois.gov)), and file a complaint with the circuit court for a review of our determination.

If you do not protest this notice or pay the assessment total in full, we may take collection action against you for the balance due, which may include levy of your wages and bank accounts, filing of a tax lien, or other action to satisfy your liability.

If you have questions, write or call us weekdays between 8:00 a.m. and 4:00 p.m. Our contact information is listed below.

BUREAU OF AUDITS  
TECHNICAL REVIEW SECTION  
ILLINOIS DEPARTMENT OF REVENUE  
PO BOX 19012  
SPRINGFIELD IL 62794-9012

217 785-6579

*Attorneys at Law*

FAX (708) 784-3201

Enclosures

ROMANOFF & DICKETT, LTD.  
600 HILLGROVE AVENUE, SUITE 1  
WESTERN SPRINGS, ILLINOIS 60558

RETURN RECEIPT  
REQUESTED

CERTIFIED MAIL™



7011 1570 0001 6479 0058



1000



62794

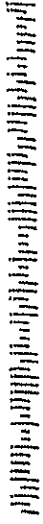
U.S. POSTAGE  
PAID  
WESTERN SPRINGS, IL  
60558  
MAR 06, 1994  
AMOUNT

\$6.49

00084053-30

Illinois Department of Revenue  
Administrative Clerk  
Office of Administrative Hearings (MC 5-500)  
P. O. Box 19014  
Springfield, Illinois 62794-9014

62794901414





Illinois Department of Revenue

# IL-2848 Power of Attorney

## Read this information first

Attach a copy of this form to each specific tax return or item of correspondence for which you are requesting power of attorney.  
Do not send this form separately.

## Step 1: Complete the following taxpayer information

1 St. Marys Station II Inc. 3 5344 S. Harlem Ave.  
Taxpayer's name Taxpayer's street address  
2 3506-7586 Summit IL 60501  
Taxpayer's identification number(s) City State ZIP

## Step 2: Complete the following information

4 The taxpayer named above appoints the following to represent him before the Illinois Department of Revenue.

GUST DICKETT/JAMES DICKETT

Name

ROMANOFF & DICKETT, LTD.

Name of firm

600 HILLGROVE AVE., SUITE 1

Street address

WESTERNSPRING IL 60558

City

State

ZIP

(708) 784-3200

Daytime phone number

JDICKETT@AOL.COM

E-mail address

Sales tax

Specific tax type

2007-

2013

Year or period

Andrew Thomas CPA

Name

Name of firm

506 B Zenith Dr.

Street address

Glenview IL 60025

City

State

ZIP

(847) 262-3877

Daytime phone number

E-mail address

Sales tax

Specific tax type

2007-2013

Year or period

Name

Name of firm

Street address

City

State

ZIP

Daytime phone number

E-mail address

Specific tax type

Year or period

5 The attorneys-in-fact named above shall have, subject to revocation, full power and authority to perform any act that the principals can and may perform, including the authority to receive confidential information.

The attorneys-in-fact named above do not have the power to - Check only the items below you do not wish to grant.

- ☒ endorse or collect checks in payment of refunds.
- ☒ receive checks in payment of any refund of Illinois taxes, penalties, or interest.
- ☐ execute waivers (including offers of waivers) of restrictions on assessment or collection of deficiencies in tax and waivers of notice of disallowance of a claim for credit or refund.
- ☐ execute consents extending the statutory period for assessments or collection of taxes.
- ☐ delegate authority or substitute another representative.
- ☐ file a protest to a proposed assessment.
- ☐ execute offers in compromise or settlement of tax liability.
- ☐ represent the taxpayer before the department in all proceedings including hearings (requiring representation by an attorney) pertaining to matters specified above.
- ☒ obtain a private letter ruling on behalf of the taxpayer.
- ☐ perform other acts (explain) \_\_\_\_\_

6 This power of attorney revokes all prior powers of attorney on file with the department with respect to the same matters and years or periods covered by this form, except for the following:

Richard P. Naponelli Jr.

Name

190 N. LaSalle

Street address

Chicago IL 60603

City

State

ZIP

( )

Daytime phone number

Date granted

Name

Street address

City

State

ZIP

( )

Daytime phone number

Date granted

Name

Street address

City

State

ZIP

( )

Daytime phone number

Date granted



7 Copies of notices and other written communications addressed to the taxpayer in proceedings involving the matters listed on the front of this form should be sent to the following:

Name	James Dickett	Name	
Street address	600 Hillgrove, #1	Street address	
City	Westfield Springs IL 60558	City	
State	IL	State	
ZIP	60558	ZIP	
Daytime phone number	708 784 8200	Daytime phone number	

### Step 3: Taxpayer's signature

If signing as a corporate officer, partner, fiduciary, or individual on behalf of the taxpayer, I certify that I have the authority to execute this power of attorney on behalf of the taxpayer.

Taxpayer's signature	Title, if applicable	Date
Spouse's signature	Title, if applicable	Date
<i>John Dickett</i>	President	6/5/2012
If corporation or partnership, signature of officer or partner	Title, if applicable	Date

### Step 4: Complete the following if the power of attorney is granted to an attorney, a certified public accountant, or an enrolled agent

I declare that I am not currently under suspension or disbarment and that I am

- a member in good standing of the bar of the highest court of the jurisdiction indicated below; or
- duly qualified to practice as a certified public accountant in the jurisdiction indicated below; or
- enrolled as an agent pursuant to the requirements of United States Treasury Department Circular Number 230.

CPA	Illinois	<i>Archer Thomas</i>	6/5/2012
Designation (attorney, C.P.A., enrolled agent)	Jurisdiction (state(s), etc.)	Signature	Date
Attorney	Illinois	<i>J. D. Dickett</i>	6/5/2012
Designation (attorney, C.P.A., enrolled agent)	Jurisdiction (state(s), etc.)	Signature	Date
Attorney	IL	<i>G. A. Dickett</i>	6/21/12
Designation (attorney, C.P.A., enrolled agent)	Jurisdiction (state(s), etc.)	Signature	Date

### Step 5: Complete the following if the power of attorney is granted to a person other than an attorney, a certified public accountant, or an enrolled agent

If the power of attorney is granted to a person other than an attorney, a certified public accountant, or an enrolled agent, this document must be witnessed or notarized below. Please check and complete one of the following.

Any person signing as or for the taxpayer

\_\_\_\_\_ is known to and this document is signed in the presence of the two disinterested witnesses whose signatures appear here.

Signature of witness	Date
Signature of witness	Date

\_\_\_\_\_ appeared this day before a notary public and acknowledged this power of attorney as his or her voluntary act and deed.

Signature of notary	Date
---------------------	------

Notary seal

